

SECOND REGULAR SESSION

HOUSE BILL NO. 1526

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ELLEBRACHT.

3122H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to electric vehicle tax credits.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.1680, to read as follows:

135.1680. 1. As used in this section, the following terms mean:

2 (1) "Electric vehicle", the same meaning given to such term under 15 U.S.C.
3 Section 2502;

4 (2) "Qualified purchase", any purchase by a taxpayer of an electric vehicle in a
5 given tax year;

6 (3) "Tax credit", a credit against the tax otherwise due under chapter 143,
7 excluding withholding tax imposed under sections 143.191 to 143.265;

8 (4) "Taxpayer", any individual subject to the state income tax imposed under
9 chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

10 2. For all tax years beginning on or after January 1, 2023, a taxpayer shall be
11 allowed to claim a tax credit against the taxpayer's state tax liability for each qualified
12 purchase made by the taxpayer during the tax year. The amount of the tax credit shall
13 be one thousand dollars per qualified purchase.

14 3. The tax credits authorized under this section shall be refundable, but shall not
15 be assigned, transferred, sold, or otherwise conveyed. No tax credit authorized under
16 this section shall be carried forward to any subsequent tax year.

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 **4. The department of revenue shall promulgate all necessary rules and**
18 **regulations to administer the provisions of this section. Any rule or portion of a rule, as**
19 **that term is defined in section 536.010, that is created under the authority delegated in**
20 **this section shall become effective only if it complies with and is subject to all of the**
21 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**
22 **536 are nonseverable, and if any of the powers vested with the general assembly**
23 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
24 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
25 **and any rule proposed or adopted after August 28, 2022, shall be invalid and void.**

26 **5. Under section 23.253 of the Missouri sunset act:**

27 **(1) The provisions of this section shall automatically sunset December thirty-first**
28 **six years after the effective date of this section unless reauthorized by an act of the**
29 **general assembly;**

30 **(2) If the provisions of this section are reauthorized, such provisions shall**
31 **automatically sunset December thirty-first twelve years after the effective date of the**
32 **reauthorization; and**

33 **(3) This section shall terminate on September first of the calendar year**
34 **immediately following the calendar year in which the provisions of this section are**
35 **sunset.**

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